

PART III, Budget Information (SF-424A)

BUDGET A complete budget must be submitted in order to be considered for federal assistance. The application includes a two-page sheet, "Budget Information-Non-Construction Programs" (Standard Form 424A), Sections A through F. Please be sure to complete Sections A, B, and F.

Section B: If your application contains more than one program/project, a budget breakdown is required for each individual program/project. Budget information must include both the Federal funds requested plus any appropriate Recipient matching/cost share. Column 5, TOTAL, should be cumulative amounts (Federal and non-Federal) for the program/project.

A budget detail/narrative section should be included with your Application which includes a breakdown of Section B, Budget Categories. The detail/narrative section must demonstrate that all costs are eligible, allocable, allowable and necessary and should be set up as follows:

Line A - Personnel

Provide a list of all positions, (either titles, such as environmental engineer, executive director, secretary; or types such as professional, nonprofessional, clerical), average salaries, # of FTE or hours, and total salary costs for each. If you are listing positions by category please identify the positions that will be included in each.

Example if listing by title: Environmental Engineer, 3.5 FTE, \$51,429/FTE, \$180,000

Example if listing by type: Professional (engineers, scientists, technicians), .25 FTE, \$100,000/FTE, \$25,000

Line B - Fringe Benefits

Identify percentage(s) and apply percent to estimated personnel costs. You must include a list of what is included such as FICA, Vacation Time, Sick Leave, Health Benefits, etc.

Line C - Travel

Should be provided as follows:

Routine: information on planned trips which are performed on a regular basis for the program

Special: itemized list of planned trips for special conferences, seminars, and meetings.

International: (may require special approval)

Line D - Equipment

If your organization has an established an equipment capitalization threshold different than the Federal threshold of \$5,000, identify that threshold here. Provide itemized information on all planned equipment purchases with a unit price at or above your organization's threshold or \$5,000, whichever is less, by the following categories:

Item Description, Purpose, Estimated Unit Cost and Quantity

For Superfund awards under CERCLA §104(d)(1), additional requirements for equipment purchases, tracking, and disposition are contained in 40 CFR Part 35 Subpart O.

Line E - Supplies (must be tangible goods)

Identify estimated costs for major supply categories, such as office supplies, lab supplies, field materials, computer supplies, training, etc. Provide information on total planned equipment purchases with a unit cost of less than the equipment threshold identified in Line D above.

For Superfund awards under CERCLA §104(d)(1), additional requirements for supplies purchases, tracking, and disposition are contained in 40 CFR Part 35 Subpart O.

Line F - Contractual

Specify the nature and cost of each proposed contract. You must specify whether or not the proposed contract(s) will be competed. If a single source is to be used, a statement needs to be provided indicating this is allowable under your procurement procedures. A justification as to why it cannot/should not be competed must also be provided.

For Superfund awards under CERCLA §104(d)(1), additional requirements for contracting methods, approvals, and contract documents are contained in 40 CFR Part 35 Subpart O, and for Superfund Technical Assistance Grant (TAG) awards under CERCLA §117(e), additional requirements for contracting methods, approvals, and contract documents are contained in 40 CFR Part 35 Subpart M. Both of these grant programs require written approval from the EPA Award Official prior to using noncompetitive contracting methods, and the TAG program has its own separate Application Kit.

Line G - Construction

If construction costs are anticipated, you must contact the Grants and Contracts Management Branch for additional instructions prior to completing your application.

Line H - Other

Specify and explain the need for all costs included under this category. Your itemization of "Other" should include a breakdown of costs for insurance and indemnification, advertising and public relations, stipends, space rental, telephone, utilities, trainee tuition and fees, book allowances, stipends, rental of equipment or supplies, printing, publication and postage.

Line I - Total Direct Costs

The total direct costs charged to the program/project, sum of lines A through H.

Line J - Indirect Costs

Provide an explanation of how indirect charges were calculated for the program/project. For example, is the indirect cost rate based on just Personnel, Personnel and Fringe, or the all direct costs. [See below].

Section F: If your application contains INDIRECT COSTS, Section F of the SF424a MUST be completed. Please identify the type of indirect cost rate (provisional, predetermined, final or fixed) in the REMARKS column. Also identify the rate which will be in effect during the budget period, the base to which the rate is to be applied, and the Federal Agency with whom your rate is negotiated.

[IMPORTANT: A copy of your Negotiated Indirect Cost Agreement must be submitted with your Application for Federal Assistance if you are requesting indirect costs.] It is essential that each item of cost be treated consistently either as a direct or indirect cost.

If you do not have a negotiated rate and EPA is the cognizant Federal agency the recipient must send its indirect cost rate proposal to:

NON-PROFIT GROUPS, HOSPITALS AND UNIVERSITIES:

Grants Administration Division
Office of Grants and Debarment
U.S. Environmental Protection Agency
1200 Pennsylvania Avenue, NW, MC 3903R
Washington, DC 20460
Attn: Indirect Cost Rate Proposal Control Desk

INDIAN TRIBAL GOVERNMENTS

National Business Center
Indirect Cost Services
U.S. Department of the Interior
2180 Harvard Street, Suite 430
Sacramento, CA 95815-3317

STATE AGENCIES

Financial Analysis and Rate Negotiation Service Center
Office of Acquisition Management
U.S. Environmental Protection Agency
1200 Pennsylvania Avenue, NW, MC 3802R
Washington, DC 20460

Sample Budget Detail/Narrative

****Please note – Both federal and non-federal funds must be listed in the budget detail/narrative****

Personnel: Total \$19,975

	Requested from EPA	Cost Share provided by applicant (if applicable)
Personnel		
Salaries and Wages		
(1) Chief Planner/Brownfields Project Manager @ \$47/hr x 323 hours	\$15,181	
(1) Project Assistant @ \$24/hr x 200 hours		\$4,794
Total	\$ 15,181	\$ 4,794

Fringe Benefits Total \$5,193

Rate/Base/Composition	Requested from EPA	Cost Share provided by applicant (if applicable)
26% of Personnel costs (FICA, retirement, health, vacation, sick leave)	\$3,947	\$1,246

Travel Total \$7,000

	Requested from EPA	Cost Share provided by applicant (if applicable)
Routine		
2 National Conferences including lodging, air, per Diem and Conference fees, local travel for site visits and meetings	\$ 4,500	
Special		
Two week training course on development initiatives Including: mileage, lodging and course fees.	\$2,500	
Total	\$ 7,000	

Equipment (Equipment Capitalization Threshold = \$5,000)
\$17,500

Total

Description	Purpose	Unit Cost	Quantity	Requested from EPA	Cost Share provided by applicant (if applicable)
Microwave Digester	Lab Analysis	\$17,500	1	\$17,500	
			Total	\$17,500	

Supplies

Total

\$3,325

Type	Requested from EPA	Cost Share provided by applicant (if applicable)
Computer Software	\$2,500	
Office Supplies (pens, pencils, paper, chairs, etc.)	\$ 825	
Total	\$ 3,025	

Contractual

Total

\$174,496

Contractual Personnel * (competitive process will be used to determine contractor)	Requested from EPA	Cost Share provided by applicant (if applicable)
Physical Engineering firm to perform :		
Site Assessment - \$20,000/site x 2 sites	\$20,000	\$20,000
Site Inventory - \$10,000/site x 8 sites	\$40,000	\$40,000
Consulting **		
Urban development professional - \$524/ day x 104 days	\$54,496	
Total	\$114,496	\$60,000

* If a non-competitive process (single source) is going to be used to select a contractor, it must be indicated in the budget detail or work plan narrative with a justification. In addition, you must indicate that your agency's written procurement procedures allow for a non-competitive process to be used. For contracts exceeding the small purchase threshold (currently \$100,000) you may be required to provide additional documentation to EPA. Please note that, for Superfund awards under CERCLA §104(d)(1), additional requirements for contracting methods, approvals, and contract documents are contained in 40 CFR Part 35 Subpart O, and for Superfund Technical Assistance Grant awards under CERCLA §117(e), additional requirements for contracting methods, approvals, and contract documents are contained in 40 CFR Part 35 Subpart M. Both of these grant programs require written approval from the EPA Award Official prior to using noncompetitive contracting methods, and the TAG program has its own separate Application Kit.

**For 2004 the consultant fee cap was \$524.72 per day and \$65.59 per hour. Please consult the EPA project officer for current rates.

Other**Total****\$ 2,811**

Type	Requested from EPA	Cost Share provided by applicant (if applicable)
Advertising for public meetings	\$1,000	
Certified mailings/postage		\$ 611
Printing Costs		\$1,200
Total	\$1,000	\$1,811

Indirect Costs:**Total****\$6,543**

Base	Requested from EPA	Cost Share provided by applicant (if applicable)
26% of Personnel and Fringe Benefits	\$4,973	\$1,570

Total Budget**\$236,543**

	Requested from EPA	Percent	Cost Share provided by applicant (if applicable)	Percent
Total Budget	\$167,122	70.65%	\$69,421	29.35%